

of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: July 10, 1998.

**Garrick R. Shear,**

*IRS Reports Clearance Officer.*

[FR Doc. 98-19034 Filed 7-16-98; 8:45 am]

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## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

[PS-50-92]

#### Proposed Collection; Comment Request for Regulation Project

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice and request for comments.

**SUMMARY:** The Department of the Treasury, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995, Public Law 104-13 (44 U.S.C. 3506(c)(2)(A)). Currently, the IRS is soliciting comments concerning an existing final regulation, PS-50-92 (TD 8521), Rules To Carry Out the Purposes of Section 42 and for Correcting Administrative Errors and Omissions (§ 1.42-13).

**DATES:** Written comments should be received on or before September 15, 1998 to be assured of consideration.

**ADDRESSES:** Direct all written comments to Garrick R. Shear, Internal Revenue Service, room 5571, 1111 Constitution Avenue NW., Washington, DC 20224.

**FOR FURTHER INFORMATION CONTACT:** Requests for additional information or copies of the regulation should be directed to Carol Savage, (202) 622-3945, Internal Revenue Service, room 5569, 1111 Constitution Avenue NW., Washington, DC 20224.

#### SUPPLEMENTARY INFORMATION:

**Title:** Rules To Carry Out the Purposes of Section 42 and for Correcting Administrative Errors and Omissions.

**OMB Number:** 1545-1357.

**Regulation Project Number:** PS-50-92.

**Abstract:** This regulation concerns the Secretary of the Treasury's authority to provide guidance necessary or appropriate to carry out the purposes of Internal Revenue Code section 42, the low-income housing credit. The regulation also allows State and local housing credit agencies to correct administrative errors and omissions made in connection with allocations of low-income housing credit dollar amounts and recordkeeping within a reasonable period after their discovery.

**Current Actions:** *There is no change to this existing regulation.*

**Type of Review:** Extension of a currently approved collection.

**Affected Public:** Individuals, business or other for-profit organizations, not-for-profit institutions, and state, local or tribal governments.

**Estimated Number of Respondents:** 85.

**Estimated Time Per Respondent:** 1 hour, 30 minutes.

**Estimated Total Annual Burden Hours:** 128.

The following paragraph applies to all of the collections of information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

#### Request for Comments

Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. All comments will become a matter of public record. Comments are invited on: (a) Whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information shall have practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality, utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital

or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: July 9, 1998.

**Garrick R. Shear,**

*IRS Reports Clearance Officer.*

[FR Doc. 98-19035 Filed 7-16-98; 8:45 am]

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## UNITED STATES INFORMATION AGENCY

### Art Objects; Importation for Exhibition: Impressionists in Winter: Effects de Neige

**AGENCY:** United States Information Agency.

**SUBJECT:** Culturally significant objects imported for exhibition determinations.

**SUMMARY:** Notice is hereby given of the following determinations: Pursuant to the authority vested in me by the Act of October 19, 1965 (79 Stat. 985, 22 U.S.C. 2459), Executive Order 12047 of March 27, 1978 (43 FR 133359, March 29, 1978), and Delegation Order No. 85-5 of June 27, 1985 (50 FR 27393, July 2, 1985).

**ACTION:** I hereby determine that the objects to be included in the exhibit, "Impressionists in Winter: Effects de Neige" imported from abroad for the temporary exhibition without profit within the United States, are of cultural significance. These objects are imported pursuant to a loan agreement with the foreign lenders. I also determine that the exhibition or display of the listed exhibit objects at The Phillips Collection, Washington, DC from on or about September 19, 1998 through January 3, 1999, and The Fine Arts Museum of San Francisco (Yerba Buena Gardens, Center for the Arts), San Francisco, CA from on or about January 30, 1999 to May 2, 1999 is in the national interest. Public Notice of these determinations is ordered to be published in the **Federal Register**.

#### FOR FURTHER INFORMATION CONTACT:

Paul Manning, Assistant General Counsel, Office of the General Counsel, 202/619-5997, and the address is Room 700, U.S. Information Agency, 301 4th Street SW, Washington, DC 20547-0001.

Dated: July 13, 1998.

**Les Jin,**

*General Counsel.*

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